Form 4684 Department of the Treasury Internal Revenue Service

Casualties and Thefts

➤ See separate instructions.
➤ To be filed with Form 1040, 1041, 1065, 1120, etc.
Use a separate Form 4684 for each different casualty or theft.

OMB No. 1545-0177

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Name(s) as shown on tax return

Identifying Number

SE	CTION A.— Personal Use Property (Casualties and thefts to property that	is not used in a trad	e or business or for ir	ncome-producing pur	poses.)
		Item or article	Item or article	Item or article	Item or article
	(a) Kind of property and description				
1	(a) Kind of property and description				
	(b) Date of purchase or acquisition				, , , , , , , , , , , , , , , , , , , ,
2	Cost or other basis of each item				
3	,				
	expect to receive for each item				
4					
	line 2, enter difference here and skip lines 5				
5	through 13				
_	Fair market value after casualty or theft				
0	rain market value after casualty of their				
7	Subtract line 6 from line 5				
8	Enter smaller of line 2 or line 7	-			77
9	Subtract line 3 from line 8				
10	Casualty or theft loss. Add amounts on line 9				
11	Enter the amount from line 10 or \$100, whichever i	s smaller			
10	Subtract line 11 from line 10				
12	Caution: Use only one Form 4684 for lines 13 through				***************************************
13	Add the line 12 amounts from all Forms 4684, Sect	ion A			
	Add the line A consumbs from all Forms ASSA Co	ation A			
14 15	Add the line 4 amounts from all Forms 4684, Se If line 14 is more than line 13, enter difference here				
	Otherwise, enter zero and complete lines 16 throug complete the rest of form	th 18 (see instruction	s). If line 14 is equal	to line 13, do not	
16	If line 13 is more than line 14, enter difference .				
17	Enter 10% of adjusted gross income (Form 1040, I			ons	
-,	2070 of dajusted 5,000 moonio (1 0mm 1040, 1	Goy, Estates and	a. abio, odo mondon	····	
18	Subtract line 17 from line 16. If zero or less, enter z trusts, see instructions	ero. Enter on Schedu	ıle A(Form 1040), lir	ne 19. Estates and	

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Name(s) as shown on tax return (Do not enter name and identifying number if shown on other side)

Identifying Number

SECTION B.— Business and Income-Producing Property
(Casualties and thefts to property that is used in a trade or business or for income-producing purposes.)

PA	RT I. Casualty or Theft Gain or Loss (Use a se	parate Part I for e	each different casu	alty or theft.)	
		Item or article	Item or article	Item or article	Item or article
1	(a) Kind of property and description				
	(b) Date of purchase or acquisition				
	Cost or other basis of each item				
3	Insurance or other reimbursement you received or				
	expect to receive for each item	!			
	Note: If line 2 is more than line 3, skip line 4				
4	Gain from casualty or theft. If line 3 is more than				
	line 2, enter difference here and on line 11 or 16,				
	column C. However, see instructions for line 15.				
	Also, skip lines 5 through 10				
5	Fair market value before casualty or theft				
		,			
7	Subtract line 6 from line 5				
8	Enter smaller of line 2 or line 7				
	Note: If the item was totally destroyed by a				
	casualty, or lost from theft, enter on line				
	8, in each column, the amount from line 2.				
9	Subtract line 3 from line 8				
10	Casualty or theft loss. Add amounts on line 9. Enter	here and on line 11 o	or 16		
PART II. Summary of Gains and Losses (From separate Parts I)			(B) Losses from casualties or thefts		(0) 0 1 (
			(i) Trade, business,	(ii) Income-	(C) Gains from casualties or thefts
	(A) Identify casualty or theft		rental or royalty property	producing property	includible in income
	Casualty or Theft of Property Hele	d One Year or Less	s (6 months if acqu	ired after 6/22	/84)
11	Casualty or Theft of Property Hele		s (6 months if acqu	ired after 6/22	/84)
11			s (6 months if acqu	iired after 6/22	/84)
				iired after 6/22,	/84)
	Totals. Add amounts on line 11 for each column .				/84)
12	Totals. Add amounts on line 11 for each column . Combine line 12, columns (B)(i) and (C). Enter the		e and on Form 4797,	Part II, line 9. (If	/84)
12 13	Totals. Add amounts on line 11 for each column. Combine line 12, columns (B)(i) and (C). Enter the Form 4797 is not otherwise required, see instruction		e and on Form 4797	Part II, line 9. (If	/84)
12 13	Totals. Add amounts on line 11 for each column . Combine line 12, columns (B)(i) and (C). Enter the	net gain or (loss) her	e and on Form 4797	Part II, line 9. (If	
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12 13 14 15 16	Totals. Add amounts on line 11 for each column. Combine line 12, columns (B)(i) and (C). Enter the Form 4797 is not otherwise required, see instruction Enter the amount from line 12, column (B)(ii) here Corporations, Estates and Trusts, see instructions Casualty or Theft of Property Held Notes and Total gains from Form 4797, Part III, line Total losses. Add amounts on line 16, columns (B)(i) Total gains. Add lines 15 and 16, column (C). Add amounts on line 17, columns (B)(i) and (B)(ii) Partnerships, enter the amount from line 20 or Interest amount from line 20 on your Schedule K-1, line	net gain or (loss) her ns.)	e and on Form 4797	Part II, line 9. (If). Partnerships, S quired after 6/2	
12 13 14 15 16	Totals. Add amounts on line 11 for each column. Combine line 12, columns (B)(i) and (C). Enter the Form 4797 is not otherwise required, see instruction Enter the amount from line 12, column (B)(ii) here Corporations, Estates and Trusts, see instructions Casualty or Theft of Property Held Notes and Trusts of Pr	net gain or (loss) her ins.)	e and on Form 4797	Part II, line 9. (If	
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12 13 14 15 16 17 18 19	Totals. Add amounts on line 11 for each column. Combine line 12, columns (B)(i) and (C). Enter the Form 4797 is not otherwise required, see instruction Enter the amount from line 12, column (B)(ii) here Corporations, Estates and Trusts, see instructions Casualty or Theft of Property Held Notes and Total losses. Add amounts on line 16, columns (B)(i) Total gains. Add lines 15 and 16, columns (C). Add amounts on line 17, columns (B)(i) and (B)(ii) Partnerships, enter the amount from line 20 or line amount from line 20 on your Schedule K-1, line (a) Combine line 17, column (B)(i) and line 18. Enter 9. (If Form 4797 is not otherwise required, see in (b) Enter the amount from line 17, column (B)(ii) here	net gain or (loss) her ns.)	e and on Form 4797 nedule A (Form 1040 ar (6 months if acc dule K-1, line 6. S Co s) here and on Form 4 Schedule A (Form 10	Part II, line 9. (If	
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